

**Return to: Board of Assessors**

Must be filed with assessors on or before December 15 or 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year if later.

**Exception:** Seniors must file by the **earlier** abatement application deadline if local option Clause 41C<sup>1/2</sup> accepted. See Assessors.

**INSTRUCTIONS:** Complete the following. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant:	Marital Status:
Social Security No. (optional)	Phone Number:
Legal Residence (Domicile) on July 1,	Mailing Address (If different)
No. Street City/Town Zip Code	No. of Dwelling Units: 1    2    3    4    Other
Location of Property:	
Did you own the property on July 1, ? Yes      No	
If yes, were you: Sole Owner      Co-owner with Spouse Only      Co-owner with Others	
Was the property subject to a trust as of July 1, ? Yes      No	
If yes, please attach trust instrument including all schedules.	
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes      No	
If yes, name of city or town	Amount exempted \$

**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

Ownership	GRANTED	Assessed Tax \$
Occupancy	DENIED	Exempted Tax \$
Status	DEEMED DENIED	Adjusted Tax \$
Income		
Assets	Board of Assessors	
Date Voted/Deemed Denied		
Certificate No.		
Date Cert./Notice Sent		
Exemption: Clause	Date:	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES  
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**B. EXEMPTION STATUS. Complete the question that follow.**

<b>SENIOR 65 OR OLDER</b>	Date of Birth _____
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*If first year of application, attach copy of birth certificate*

**Have you owned and occupied the property as your domicile for at least 11 years? Yes      No**  
*(6 years if local option under Clause 41C½ adopted - See Assessors)*  
*If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under Clause 41C½ adopted - See Assessors.)*

Address	Dates	Owned	Occupied
_____	_____		
_____	_____		
_____	_____		

**C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.** Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.

	Applicant & Spouse	Co-owner(s) & Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)		
Other Pensions and Retirement Allowances		
Net Profits from Business, Profession or Property Rental		
Interest and Dividends		
Other Receipts (Capital Gains, Public Assistance, etc.)		
<b>TOTALS</b>		

**D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR.** Complete this section. Documentation may be requested to verify your assets.

Real Estate	Assessed Valuation	Amount Due on Mortgage	Value
Domicile	_____	_____	_____
Other	_____	_____	_____
<b>Personal Estate</b>			
Bank Accounts: Name & Address of Bank			
_____			
_____			
Stocks, Bonds, Securities, etc.: Description & Amount			
_____			
_____			
Motor Vehicles & Trailers: Year, Make & Model			
_____			
_____			
Other Non-exempt Personal Property: Kind & Description			
_____			
TOTAL			

**E. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Post Office Address \_\_\_\_\_

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

## **TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS**

**PERSONAL EXEMPTIONS.** You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of deceased parent
- Senior citizen age 65 and older

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

**WHO MAY FILE AN APPLICATION.** You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July 1.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application for any personal exemption, except local option Clause 41C½ for seniors, must be filed with the assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application for Clause 41C½ must be filed by the earlier abatement application deadline for the fiscal year, which is the same day that the first actual tax payment for the year is due. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

**ASSESSORS DISPOSITION.** Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

**APPEAL.** You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.



